

Exhibit B

EX. B to Rowenhorst
(Alphabetically by Last Name of 9/11 Decedent)

	DECEDENT First Name	DECEDENT Middle Name	DECEDENT Last Name	Suffix Name	Economic Damage Amount	Non-Economic Damage Amount	TOTAL Damage Amount
1.	Richard	C.	Rescorla		\$946,821	\$2,000,000	\$2,946,821
2.	Gregory		Sikorsky			\$2,000,000	\$2,000,000
3.	Arthur		Simon		\$2,821,391	\$2,000,000	\$4,821,391
4.	Kenneth		Simon			\$2,000,000	\$2,000,000
5.	Timothy		Stackpole		\$4,278,541	\$2,000,000	\$6,278,541
6.	William	Harry	Thompson		\$1,074,305	\$2,000,000	\$3,074,305
7.	John		Tobin		\$3,317,882	\$2,000,000	\$5,317,882
8.	Sankara		Velamuri		\$1,149,269	\$2,000,000	\$3,149,269
9.	David		Vera			\$2,000,000	\$2,000,000
10.	Robert	F.	Wallace			\$2,000,000	\$2,000,000
11.	Leonard	A.	White		\$376,289	\$2,000,000	\$2,376,289
12.	Suzanne		Youmans			\$2,000,000	\$2,000,000

TOTALS \$13,964,498 \$24,000,000 \$37,964,498

Exhibit B-1

John E. Beauzile

28 Penny Lane
Binghamton, NY 13905

Email: jeb2235@columbia.edu

Jerry S. Goldman

Anderson Kill
1760 Market Street, Suite 600
Philadelphia, PA 19103

Re: Update of Analysis of Economic Loss in the Matter of
The Estate of **Mr. Richard Rescorla**

January 4, 2020

Dear Mr. Goldman,

You have asked me to update the present value numbers in the analysis of the likely economic loss award from the September 11th Victim Compensation Fund prepared by **The Fund** dated **July 25, 2003**. I have used their assumptions for wages, benefits, taxes, personal consumption, replacement services, and discount rate to estimate those values and bring them to the present. The valuation date chosen is **January 1, 2020**.

In preparing this update, the only document reviewed is **The Fund**'s report. This update assumes the reader is familiar with the methodology used and assumptions made by **The Fund** and, therefore, they will not be restated here.

The update of **The Fund**'s analysis is summarized in four (4) sets of Exhibits.

- *Exhibit 1* provides the summary of Lost Earnings, Retirement Benefits, and Lost of Replacement Services;
- The set of *Exhibits 2s* shows the details behind the loss of earnings numbers;
- The *Exhibit 3* set provides supporting documentation for Retirement Benefits;
- The loss of Replacement Services amounts are in *Exhibits 4s*.

I believe that I have already provided you with a copy of my curriculum vitae. If you need a copy, please let me know.

Sincerely,

John E. Beauzile

VALUATION DATE	01-JAN-20
DISCOUNT RATE	3.4%

EXHIBIT 1. SUMMARY OF ECONOMIC DAMAGES
MR. RICHARD RESCORLA

	PRESENT VALUE
Present Value of Lost Earnings	\$850,787
Present Value of Retirement Benefits	96,034
Present Value of Lost Replacement Services	0
Total	<u>\$946,821</u>

Base Salary	Unempl.	Tax Rate	Benefits	Pers. Consump.
233,287	3.0%	28.510%	2,423	12.486%

EXHIBIT 2A. PRESENT VALUE OF LOST EARNINGS
MR. RICHARD RESCORLA
 SPECIAL MASTER WORKLIFE

YEAR	AGE	TIME FRAME	AGE-SPECIFIC GROWTH FACTOR	EARNINGS	BENEFITS	UNEMPL. ADJ.	TAXES	CONSUMPTION	NET EARNINGS	PV OF NET EARNINGS
2001	45	0.31	1.00000	\$71,535	\$743	\$0	(\$20,395)	(\$6,386)	\$45,498	\$45,498
2002	46	1.31	1.04182	243,042	2,524	(5,267)	(67,213)	(21,044)	152,043	152,043
2003	47	2.31	1.03984	252,724	2,625	(5,476)	(69,890)	(21,883)	158,099	158,099
2004	48	3.31	1.03786	262,291	2,724	(5,684)	(72,536)	(22,711)	164,084	164,084
2005	49	4.31	1.03588	271,702	2,822	(5,888)	(75,138)	(23,526)	169,972	169,972
2006	50	5.22	1.03391	257,506	2,675	(5,580)	(71,212)	(22,297)	161,091	161,091
Total				\$1,358,800	\$14,113	(\$27,895)	(\$376,384)	(\$117,847)	\$850,787	\$850,787

Unempl.	Tax Rate	Pers. Cons.	Pension Contrib. Rate	401(k) Contrib. Rate
3.0%	28.510%	12.486%	0.000%	1.672%

EXHIBIT 3A. PRESENT VALUE OF LOST PENSION BENEFITS

MR. RICHARD RESCORLA
SPECIAL MASTER WORKLIFE

YEAR	AGE	TIME FRAME	NET PENSION (PROJECTED-VESTED)	401(K)	TAXES	CONSUMPTION	NET LOSS	PV OF NET LOSS
2001	45	0.31	\$0	\$1,196	\$0	(\$149)	\$1,047	\$1,047
2002	46	1.31	0	3,942	0	(492)	3,450	3,450
2003	47	2.31	0	4,099	0	(512)	3,588	3,588
2004	48	3.31	(19,993)	4,255	5,700	1,253	(8,785)	(8,785)
2005	49	4.31	(34,273)	4,407	9,771	2,509	(17,585)	(17,585)
2006	50	5.31	(30,400)	4,177	8,667	2,192	(15,364)	(15,364)
2007	51	6.31	12,202	22,041	(3,479)	(3,841)	26,923	26,923
2008	52	7.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2009	53	8.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2010	54	9.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2011	55	10.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2012	56	11.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2013	57	12.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2014	58	13.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2015	59	14.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2016	60	15.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2017	61	16.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2018	62	17.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2019	63	18.31	12,202	0	(3,479)	(1,089)	7,634	7,634
2020	64	19.31	12,202	0	(3,479)	(1,089)	7,634	7,497
2021	65	19.81	6,101	0	(1,739)	(545)	3,817	3,656
Total			\$92,263	\$44,118	(\$26,304)	(\$13,745)	\$96,332	\$96,034

EXHIBIT 4A. LOSS ESTIMATED VALUE OF REPLACEMENT SERVICES
MR. RICHARD RESCORLA

YEAR	AGE	TIME FRAME	HOUSEHOLD SERVICES	CARE SERVICES	TOTAL SERVICES	PRESENT VALUE
2001	45	0.31			\$0	\$0
2002	46	1.31			0	0
2003	47	2.31			0	0
2004	48	3.31			0	0
2005	49	4.31			0	0
2006	50	5.31			0	0
2007	51	6.31			0	0
2008	52	7.31			0	0
2009	53	8.31			0	0
2010	54	9.31			0	0
2011	55	10.31			0	0
2012	56	11.31			0	0
2013	57	12.31			0	0
2014	58	13.31			0	0
2015	59	14.31			0	0
2016	60	15.31			0	0
2017	61	16.31			0	0
2018	62	17.31			0	0
2019	63	18.31			0	0
2020	64	19.31			0	0
2021	65	20.31			0	0
2022	66	21.31			0	0
2023	67	22.31			0	0
2024	68	23.31			0	0
2025	69	24.31			0	0
2026	70	25.31			0	0
2027	71	26.31			0	0
2028	72	27.31			0	0
2029	73	28.31			0	0
2030	74	29.31			0	0
2031	75	30.31			0	0
2032	76	31.31			0	0
2033	77	32.31			0	0
2034	78	33.31			0	0
2035	79	34.31			0	0
2036	80	35.06			0	0
Total			\$0	\$0	\$0	\$0

Exhibit B-2

John E. Beauzile

28 Penny Lane
Binghamton, NY 13905

Email: jeb2235@columbia.edu

Jerry S. Goldman

Anderson Kill
1760 Market Street, Suite 600
Philadelphia, PA 19103

Re: Update of Analysis of Economic Loss in the Matter of
The Estate of **Mr. William Harry Thompson**

January 1, 2020

Dear Mr. Goldman,

You have asked me to update the present value numbers in the analysis of the likely economic loss award from the September 11th Victim Compensation Fund prepared by **The Fund** dated **November 14, 2003**. I have used their assumptions for wages, benefits, taxes, personal consumption, replacement services, and discount rate to estimate those values and bring them to the present. The valuation date chosen is **January 1, 2020**.

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Sincerely,

John E. Beauzile

Valuation Date	01-Jan-20
Discount Rate	3.9%

Exhibit 1. Summary of Economic Damages**Mr. William Harry Thompson**

	Present Value
Present Value of Lost Earnings	\$748,792
Present Value of Retirement Benefits	325,513
Present Value of Lost Replacement Services	0
Total	<u>\$1,074,305</u>

Base Salary	Unempl.	Tax Rate	Benefits	Pers. Consump.
86,424	3.0%	19.500%	3,289	15.07-53.51%

Exhibit 2a. Present Value of Lost Earnings

Mr. William Harry Thompson

Special Master Worklife

Year	Age	Time Frame	Age-Specific Growth Factor	Earnings	Benefits	Unempl. Adj.	Taxes	Consumption	Net Earnings	PV of Net Earnings
2001	51	0.31	1.00000	\$26,501	\$998	\$0	(\$5,168)	(\$3,214)	\$19,117	\$19,117
2002	52	1.31	1.03000	89,017	3,387	(2,232)	(16,837)	(10,473)	62,862	62,862
2003	53	2.31	1.03000	91,687	3,489	(2,298)	(17,343)	(10,787)	64,748	64,748
2004	54	3.31	1.03000	94,438	3,594	(2,367)	(17,863)	(11,110)	66,691	66,691
2005	55	4.31	1.03000	97,271	3,701	(2,438)	(18,399)	(11,444)	68,691	68,691
2006	56	5.31	1.03000	100,189	3,812	(2,512)	(18,951)	(11,787)	70,752	70,752
2007	57	6.31	1.03000	103,195	3,927	(2,587)	(19,519)	(12,141)	72,875	72,875
2008	58	7.31	1.03000	106,290	4,045	(2,665)	(20,105)	(12,505)	75,061	75,061
2009	59	8.31	1.03000	109,479	4,166	(2,745)	(20,708)	(12,880)	77,313	77,313
2010	60	9.31	1.03000	112,763	4,291	(2,827)	(21,329)	(47,118)	45,780	45,780
2011	61	10.31	1.03000	116,146	4,420	(2,912)	(21,969)	(48,532)	47,153	47,153
2012	62	11.31	1.03000	119,631	4,552	(2,999)	(22,628)	(49,988)	48,568	48,568
2013	63	11.89	1.03000	71,878	2,735	(1,802)	(13,596)	(30,034)	29,181	29,181
Total				\$1,238,485	\$47,117	(\$30,383)	(\$234,414)	(\$272,011)	\$748,792	\$748,792

Unempl.	Tax Rate	Pers. Cons.	Pension Contrib. Rate	401(k) Contrib. Rate
3.0%	19.500%	15.07-53.51%	0.000%	0.000%

Exhibit 3a. Present Value of Lost Pension Benefits
Mr. William Harry Thompson
 Special Master Worklife

Year	Age	Time Frame	Projected Pension	Vested Pension	Taxes	Consumption	Net Loss	PV of Net Loss
2001	51	0.31	\$0	\$0	\$0	\$0	\$0	\$0
2002	52	1.31	0	0	0	0	0	0
2003	53	2.31	0	0	0	0	0	0
2004	54	3.31	0	0	0	0	0	0
2005	55	4.31	0	0	0	0	0	0
2006	56	5.31	0	0	0	0	0	0
2007	57	6.31	0	0	0	0	0	0
2008	58	7.31	0	0	0	0	0	0
2009	59	8.31	0	0	0	0	0	0
2010	60	9.31	0	0	0	0	0	0
2011	61	10.31	0	0	0	0	0	0
2012	62	11.31	0	(11,051)	2,155	4,760	(4,136)	(4,136)
2013	63	12.31	35,833	(26,522)	(1,816)	(4,011)	3,484	3,484
2014	64	13.31	86,000	(26,522)	(11,598)	(25,622)	22,258	22,258
2015	65	14.31	86,000	(26,522)	(11,598)	(25,622)	22,258	22,258
2016	66	15.31	86,000	(26,522)	(11,598)	(25,622)	22,258	22,258
2017	67	16.31	86,000	(26,702)	(11,563)	(25,544)	22,191	22,191
2018	68	17.31	86,180	(26,882)	(11,563)	(25,544)	22,191	22,191
2019	69	18.31	86,360	(27,062)	(11,563)	(25,544)	22,191	22,191
2020	70	19.31	86,540	(27,242)	(11,563)	(25,544)	22,191	21,737
2021	71	20.31	86,720	(27,422)	(11,563)	(25,544)	22,191	20,921
2022	72	21.31	86,900	(27,602)	(11,563)	(25,544)	22,191	20,136
2023	73	22.31	87,080	(27,782)	(11,563)	(25,544)	22,191	19,380
2024	74	23.31	87,260	(27,962)	(11,563)	(25,544)	22,191	18,653
2025	75	24.31	87,440	(28,142)	(11,563)	(25,544)	22,191	17,952
2026	76	25.31	87,620	(28,322)	(11,563)	(25,544)	22,191	17,279
2027	77	26.31	87,800	(28,502)	(11,563)	(25,544)	22,191	16,630
2028	78	27.31	87,980	(28,682)	(11,563)	(25,544)	22,191	16,006
2029	79	28.31	88,160	(28,862)	(11,563)	(25,544)	22,191	15,405
2030	80	28.89	51,532	(16,941)	(6,745)	(14,901)	12,945	8,718
Total			\$1,477,405	(\$495,246)	(\$191,521)	(\$423,088)	\$367,550	\$325,513

Exhibit 4a. Loss Estimated Value of Replacement Services
Mr. William Harry Thompson

Year	Age	Time Frame	Household Services	Care Services	Total Services	Present Value
2001	51	0.31			\$0	\$0
2002	52	1.31			0	0
2003	53	2.31			0	0
2004	54	3.31			0	0
2005	55	4.31			0	0
2006	56	5.31			0	0
2007	57	6.31			0	0
2008	58	7.31			0	0
2009	59	8.31			0	0
2010	60	9.31			0	0
2011	61	10.31			0	0
2012	62	11.31			0	0
2013	63	12.31			0	0
2014	64	13.31			0	0
2015	65	14.31			0	0
2016	66	15.31			0	0
2017	67	16.31			0	0
2018	68	17.31			0	0
2019	69	18.31			0	0
2020	70	19.31			0	0
2021	71	20.31			0	0
2022	72	21.31			0	0
2023	73	22.31			0	0
2024	74	23.31			0	0
2025	75	24.31			0	0
2026	76	25.31			0	0
2027	77	26.31			0	0
2028	78	27.31			0	0
2029	79	28.31			0	0
2030	80	29.31			0	0
2031	81	30.31			0	0
2032	82	31.31			0	0
2033	83	32.31			0	0
2034	84	33.31			0	0
2035	85	34.31			0	0
2036	86	35.06			0	0
Total			\$0	\$0	\$0	\$0

Exhibit B-3

John E. Beauzile

28 Penny Lane
Binghamton, NY 13905

Email: jeb2235@columbia.edu

Jerry S. Goldman

Anderson Kill
1760 Market Street, Suite 600
Philadelphia, PA 19103

Re: Update of Analysis of Economic Loss in the Matter of
The Estate of **Mr. John J. Tobin**

January 1, 2020

Dear Mr. Goldman,

You have asked me to update the present value numbers in the analysis of the likely economic loss award from the September 11th Victim Compensation Fund prepared by **The Fund** dated **January 15, 2004**. I have used their assumptions for wages, benefits, taxes, personal consumption, replacement services, and discount rate to estimate those values and bring them to the present. The valuation date chosen is **January 1, 2020**.

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I believe that I have already provided you with a copy of my curriculum vitae. If you need a copy, please let me know.

Sincerely,

John E. Beauzile

Valuation Date	01-Jan-20
Discount Rate	3.9%

Exhibit 1. Summary of Economic Damages**Mr. John J. Tobin**

	Present Value
Present Value of Lost Earnings	\$2,487,667
Present Value of Retirement Benefits	648,372
Present Value of Lost Replacement Services	181,842
Total	<u>\$3,317,882</u>

Base Salary	Unempl.	Tax Rate	Benefits	Pers. Consump.
147,407	3.0%	25.000%	9,350	6.68-12.49%

Exhibit 2a. Present Value of Lost Earnings

Mr. John J. Tobin

Special Master Worklife

Year	Age	Time Frame	Age-Specific Growth Factor	Earnings	Benefits	Unempl. Adj.	Taxes	Consumption	Net Earnings	PV of Net Earnings
2001	47	0.31	1.00000	\$45,201	\$2,867	\$0	(\$11,300)	(\$2,264)	\$34,504	\$34,504
2002	48	1.31	1.03786	152,988	9,704	(3,661)	(37,100)	(7,433)	114,498	114,498
2003	49	2.31	1.03588	158,477	10,052	(3,792)	(38,431)	(7,700)	118,606	118,606
2004	50	3.31	1.03391	163,851	10,393	(3,920)	(39,734)	(7,961)	122,628	122,628
2005	51	4.31	1.03194	169,085	10,725	(4,046)	(41,003)	(8,216)	126,545	126,545
2006	52	5.31	1.03000	174,158	11,046	(4,167)	(42,233)	(11,026)	127,777	127,777
2007	53	6.31	1.03000	179,382	11,378	(4,292)	(43,500)	(11,357)	131,611	131,611
2008	54	7.31	1.03000	184,764	11,719	(4,421)	(44,805)	(11,698)	135,559	135,559
2009	55	8.31	1.03000	190,307	12,071	(4,553)	(46,149)	(12,049)	139,626	139,626
2010	56	9.31	1.03000	196,016	12,433	(4,690)	(47,534)	(17,806)	138,419	138,419
2011	57	10.31	1.03000	201,896	12,806	(4,831)	(48,960)	(18,340)	142,571	142,571
2012	58	11.31	1.03000	207,953	13,190	(4,976)	(50,429)	(18,890)	146,849	146,849
2013	59	12.31	1.03000	214,192	13,586	(5,125)	(51,942)	(19,457)	151,254	151,254
2014	60	13.31	1.03000	220,618	13,993	(5,279)	(53,500)	(20,041)	155,792	155,792
2015	61	14.31	1.03000	227,236	14,413	(5,437)	(55,105)	(20,642)	160,465	160,465
2016	62	15.31	1.03000	234,053	14,845	(5,600)	(56,758)	(21,261)	165,279	165,279
2017	63	16.31	1.03000	241,075	15,291	(5,768)	(58,461)	(21,899)	170,238	170,238
2018	64	17.31	1.03000	248,307	15,750	(5,941)	(60,214)	(22,556)	175,345	175,345
2019	65	17.47	1.03000	42,626	2,704	(1,020)	(10,337)	(3,872)	30,101	30,101
Total				\$3,452,184	\$218,964	(\$81,519)	(\$837,494)	(\$264,469)	\$2,487,667	\$2,487,667

Unempl.	Tax Rate	Pers. Cons.	Pension Contrib. Rate	401(k) Contrib. Rate
3.0%	25.000%	6.68-12.49%	0.000%	4.703%

Exhibit 3a. Present Value of Lost Pension Benefits**Mr. John J. Tobin**

Special Master Worklife

Year	Age	Time Frame	Net Pension (Projected-Vested)	401(k)	Taxes	Consumption	Net Loss	PV of Net Loss
2001	47	0.31	\$0	\$2,126	\$0	(\$142)	\$1,984	\$1,984
2002	48	1.31	0	6,978	0	(466)	6,512	6,512
2003	49	2.31	0	7,229	0	(483)	6,746	6,746
2004	50	3.31	0	7,474	0	(499)	6,975	6,975
2005	51	4.31	0	7,713	0	(515)	7,198	7,198
2006	52	5.31	0	7,944	0	(691)	7,253	7,253
2007	53	6.31	0	8,182	0	(712)	7,470	7,470
2008	54	7.31	0	8,428	0	(733)	7,694	7,694
2009	55	8.31	0	8,681	0	(755)	7,925	7,925
2010	56	9.31	0	8,941	0	(1,116)	7,825	7,825
2011	57	10.31	0	9,209	0	(1,150)	8,059	8,059
2012	58	11.31	0	9,486	0	(1,184)	8,301	8,301
2013	59	12.31	0	9,770	0	(1,220)	8,550	8,550
2014	60	13.31	0	10,063	0	(1,257)	8,807	8,807
2015	61	14.31	0	10,365	0	(1,294)	9,071	9,071
2016	62	15.31	0	10,676	0	(1,333)	9,343	9,343
2017	63	16.31	0	10,996	0	(1,373)	9,623	9,623
2018	64	17.31	0	11,326	0	(1,414)	9,912	9,912
2019	65	18.31	55,980	1,944	(13,995)	(5,485)	38,444	38,444
2020	66	19.31	67,176	0	(16,794)	(6,291)	44,091	43,189
2021	67	20.31	67,176	0	(16,794)	(6,291)	44,091	41,568
2022	68	21.31	67,176	0	(16,794)	(6,291)	44,091	40,008
2023	69	22.31	67,176	0	(16,794)	(6,291)	44,091	38,506
2024	70	23.31	67,176	0	(16,794)	(6,291)	44,091	37,061
2025	71	24.31	67,176	0	(16,794)	(6,291)	44,091	35,670
2026	72	25.31	67,176	0	(16,794)	(6,291)	44,091	34,331
2027	73	26.31	67,176	0	(16,794)	(6,291)	44,091	33,042
2028	74	27.31	67,176	0	(16,794)	(6,291)	44,091	31,802
2029	75	28.31	67,176	0	(16,794)	(6,291)	44,091	30,608
2030	76	29.31	67,176	0	(16,794)	(6,291)	44,091	29,459
2031	77	30.31	67,176	0	(16,794)	(6,291)	44,091	28,353
2032	78	31.31	67,176	0	(16,794)	(6,291)	44,091	27,289
2033	79	32.06	50,382	0	(12,596)	(4,718)	33,068	19,793
Total			\$979,650	\$157,533	(\$244,913)	(\$108,325)	\$783,945	\$648,372

Exhibit 4a. Loss Estimated Value of Replacement Services
Mr. John J. Tobin

Year	Age	Time Frame	Household Services	Care Services	Total Services	Present Value
2001	47	0.31	\$4,224	\$1,104	\$5,328	\$5,328
2002	48	1.31	14,189	3,708	17,897	17,897
2003	49	2.31	14,615	3,819	18,434	18,434
2004	50	3.31	15,053	3,934	18,987	18,987
2005	51	4.31	15,505	4,052	19,557	19,557
2006	52	5.31	15,970	4,173	20,144	20,144
2007	53	6.31	16,449	4,299	20,748	20,748
2008	54	7.31	16,943	4,428	21,370	21,370
2009	55	8.31	1,195	1,714	2,909	2,909
2010	56	9.31		1,550	1,550	1,550
2011	57	10.31		1,597	1,597	1,597
2012	58	11.31		1,644	1,644	1,644
2013	59	12.31		1,694	1,694	1,694
2014	60	13.31		1,745	1,745	1,745
2015	61	14.31		1,797	1,797	1,797
2016	62	15.31		1,851	1,851	1,851
2017	63	16.31		1,906	1,906	1,906
2018	64	17.31		1,964	1,964	1,964
2019	65	18.31		2,022	2,022	2,022
2020	66	19.31		2,083	2,083	2,031
2021	67	20.31		2,146	2,146	1,996
2022	68	21.31		2,210	2,210	1,962
2023	69	22.31		2,276	2,276	1,928
2024	70	23.31		2,345	2,345	1,895
2025	71	24.31		2,415	2,415	1,863
2026	72	25.31		2,487	2,487	1,831
2027	73	26.31		2,562	2,562	1,799
2028	74	27.31		2,639	2,639	1,768
2029	75	28.24		2,537	2,537	1,625
Total			\$114,144	\$72,700	\$186,845	\$181,842

Exhibit B-4

John E. Beauzile

28 Penny Lane
Binghamton, NY 13905

Email: jeb2235@columbia.edu

Jerry S. Goldman

Anderson Kill
1760 Market Street, Suite 600
Philadelphia, PA 19103

Re: Update of Analysis of Economic Loss in the Matter of
The Estate of **Mr. Leonard White**

January 1, 2020

Dear Mr. Goldman,

You have asked me to update the present value numbers in the analysis of the likely economic loss award from the September 11th Victim Compensation Fund prepared by **The Fund** dated **May 17, 2004**. I have used their assumptions for wages, benefits, taxes, personal consumption, replacement services, and discount rate to estimate those values and bring them to the present. The valuation date chosen is **January 1, 2020**.

In preparing this update, the only document reviewed is **The Fund**'s report. This update assumes the reader is familiar with the methodology used and assumptions made by **The Fund** and, therefore, they will not be restated here.

The update of **The Fund**'s analysis is summarized in four (4) sets of Exhibits.

- *Exhibit 1* provides the summary of Lost Earnings, Retirement Benefits, and Lost of Replacement Services;
- The set of *Exhibits 2s* shows the details behind the loss of earnings numbers;
- The *Exhibit 3* set provides supporting documentation for Retirement Benefits;
- The loss of Replacement Services amounts are in *Exhibits 4s*.

I believe that I have already provided you with a copy of my curriculum vitae. If you need a copy, please let me know.

Sincerely,

John E. Beauzile

Valuation Date	01-Jan-20
Discount Rate	3.4%

Exhibit 1. Summary of Economic Damages**Mr. Leonard White**

	Present Value
Present Value of Lost Earnings	\$369,740
Present Value of Retirement Benefits	6,548
Present Value of Lost Replacement Services	0
Total	<u>\$376,289</u>

Base Salary	Unempl.	Tax Rate	Benefits	Pers. Consump.
53,652	3.0%	16.100%	2,423	62.644%

Exhibit 2a. Present Value of Lost Earnings

Mr. Leonard White

Special Master Worklife

Year	Age	Time Frame	Age-Specific Growth Factor	Earnings	Benefits	Unempl. Adj.	Taxes	Consumption	Net Earnings	PV of Net Earnings
2001	57	0.31	1.00000	\$16,452	\$743	\$0	(\$2,649)	(\$748)	\$13,798	\$13,798
2002	58	1.31	1.03000	55,262	2,496	(1,454)	(8,630)	(2,437)	45,237	45,237
2003	59	2.31	1.03000	56,920	2,571	(1,497)	(8,889)	(2,510)	46,594	46,594
2004	60	3.31	1.03000	58,628	2,648	(1,542)	(9,156)	(2,585)	47,992	47,992
2005	61	4.31	1.03000	60,386	2,727	(1,589)	(9,431)	(2,663)	49,431	49,431
2006	62	5.31	1.03000	62,198	2,809	(1,636)	(9,713)	(2,743)	50,914	50,914
2007	63	6.31	1.03000	64,064	2,893	(1,685)	(10,005)	(2,825)	52,442	52,442
2008	64	7.31	1.03000	65,986	2,980	(1,736)	(10,305)	(2,910)	54,015	54,015
2009	65	7.47	1.03000	11,382	514	(299)	(1,778)	(502)	9,317	9,317
Total				\$451,277	\$20,380	(\$11,439)	(\$70,555)	(\$19,923)	\$369,740	\$369,740

Unempl.	Tax Rate	Pers. Cons.	Pension Contrib. Rate	401(k) Contrib. Rate
3.0%	16.100%	62.644%	4.000%	0.000%

Exhibit 3a. Present Value of Lost Pension Benefits**Mr. Leonard White**

Special Master Worklife

Year	Age	Time Frame	Pension Contrib.	Net Pension (Projected-Vested)	Taxes	Consumption	Net Loss	PV of Net Loss
2001	57	0.31	\$658	\$0	\$0	(\$412)	\$246	\$246
2002	58	1.31	2,144	0	0	(1,343)	801	801
2003	59	2.31	2,208	0	0	(1,383)	825	825
2004	60	3.31	2,275	0	0	(1,425)	850	850
2005	61	4.31	2,343	0	0	(1,468)	875	875
2006	62	5.31	2,413	0	0	(1,512)	901	901
2007	63	6.31	2,486	0	0	(1,557)	929	929
2008	64	7.31	2,560	0	0	(1,604)	956	956
2009	65	7.47	442	0	0	(277)	165	165
Total			\$17,529	\$0	\$0	(\$10,981)	\$6,548	\$6,548

Exhibit 4a. Loss Estimated Value of Replacement Services
Mr. Leonard White

Year	Age	Time Frame	Household Services	Care Services	Total Services	Present Value
2001	57	0.31			\$0	\$0
2002	58	1.31			0	0
2003	59	2.31			0	0
2004	60	3.31			0	0
2005	61	4.31			0	0
2006	62	5.31			0	0
2007	63	6.31			0	0
2008	64	7.31			0	0
2009	65	8.31			0	0
2010	66	9.31			0	0
2011	67	10.31			0	0
2012	68	11.31			0	0
2013	69	12.31			0	0
2014	70	13.31			0	0
2015	71	14.31			0	0
2016	72	15.31			0	0
2017	73	16.31			0	0
2018	74	17.31			0	0
2019	75	18.31			0	0
2020	76	19.31			0	0
2021	77	20.31			0	0
2022	78	21.31			0	0
2023	79	22.31			0	0
2024	80	23.31			0	0
2025	81	24.31			0	0
2026	82	25.31			0	0
2027	83	26.31			0	0
2028	84	27.31			0	0
2029	85	28.31			0	0
2030	86	29.31			0	0
2031	87	30.31			0	0
2032	88	31.31			0	0
2033	89	32.31			0	0
2034	90	33.31			0	0
2035	91	34.31			0	0
2036	92	35.06			0	0
Total			\$0	\$0	\$0	\$0

Exhibit B-5

John E. Beauzile

28 Penny Lane
Binghamton, NY 13905

Email: jeb2235@columbia.edu

Jerry S. Goldman

Anderson Kill
1760 Market Street, Suite 600
Philadelphia, PA 19103

Re: Update of Analysis of Economic Loss in the Matter of
The Estate of **Mr. Timothy M. Stackpole**

January 4, 2020

Dear Mr. Goldman,

You have asked me to update the present value numbers in the analysis of the likely economic loss award from the September 11th Victim Compensation Fund prepared by **The Fund** dated **June 9, 2004**. I have used their assumptions for wages, benefits, taxes, personal consumption, replacement services, and discount rate to estimate those values and bring them to the present. The valuation date chosen is **January 1, 2020**.

In preparing this update, the only document reviewed is **The Fund**'s report. This update assumes the reader is familiar with the methodology used and assumptions made by **The Fund** and, therefore, they will not be restated here.

The update of **The Fund**'s analysis is summarized in four (4) sets of Exhibits.

- *Exhibit 1* provides the summary of Lost Earnings, Retirement Benefits, and Lost of Replacement Services;
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- The *Exhibit 3* set provides supporting documentation for Retirement Benefits;
- The loss of Replacement Services amounts are in *Exhibits 4s*.

I believe that I have already provided you with a copy of my curriculum vitae. If you need a copy, please let me know.

Sincerely,

John E. Beauzile

VALUATION DATE	01-JAN-20
DISCOUNT RATE	3.9%

EXHIBIT 1. SUMMARY OF ECONOMIC DAMAGES
MR. TIMOTHY M. STACKPOLE

	PRESENT VALUE
Present Value of Lost Earnings	\$3,493,770
Present Value of Retirement Benefits	154,935
Present Value of Lost Replacement Services	629,836
Total	\$4,278,541

Base Salary	Unempl.	Tax Rate	Benefits	Pers. Consump.
97,809	3.0%	20.55-26.35%	7,612	4.56-12.49%

EXHIBIT 2A. PRESENT VALUE OF LOST EARNINGS
MR. TIMOTHY M. STACKPOLE
SPECIAL MASTER WORKLIFE

YEAR	AGE	TIME FRAME	AGE-SPECIFIC GROWTH FACTOR	EARNINGS	BENEFITS	UNEMPL. ADJ.	TAXES	CONSUMPTION	NET EARNINGS	PV OF NET EARNINGS
2001	42	0.31	1.00000	\$29,992	\$2,334	\$0	(\$6,163)	(\$1,086)	\$25,076	\$25,076
2002	43	1.31	1.04779	102,483	7,975	(2,633)	(20,428)	(3,600)	83,796	83,796
2003	44	2.31	1.04579	107,176	8,340	(2,753)	(21,364)	(3,765)	87,634	87,634
2004	45	3.31	1.04380	111,870	8,706	(2,874)	(22,300)	(3,930)	91,472	91,472
2005	46	4.31	1.04182	116,549	9,070	(2,994)	(23,232)	(4,094)	95,298	95,298
2006	47	5.31	1.03984	121,191	9,431	(3,113)	(24,158)	(5,061)	98,291	98,291
2007	48	6.31	1.03503	200,002	9,788	(4,635)	(51,120)	(7,742)	146,293	146,293
2008	49	7.31	1.03588	207,178	10,139	(4,802)	(52,954)	(8,020)	151,542	151,542
2009	50	8.31	1.03391	214,204	10,483	(4,964)	(54,749)	(8,292)	156,681	156,681
2010	51	9.31	1.03194	221,046	10,818	(5,123)	(56,498)	(8,557)	161,686	161,686
2011	52	10.31	1.03000	227,678	11,143	(5,277)	(58,193)	(10,863)	164,487	164,487
2012	53	11.31	1.03000	234,508	11,477	(5,435)	(59,939)	(14,580)	166,031	166,031
2013	54	12.31	1.03000	241,543	11,821	(5,598)	(61,737)	(15,017)	171,012	171,012
2014	55	13.31	1.03000	248,789	12,176	(5,766)	(63,589)	(22,193)	169,417	169,417
2015	56	14.31	1.03000	256,253	12,541	(5,939)	(65,497)	(22,859)	174,499	174,499
2016	57	15.31	1.03000	263,941	12,917	(6,117)	(67,462)	(23,545)	179,734	179,734
2017	58	16.31	1.03000	271,859	13,305	(6,301)	(69,486)	(24,251)	185,126	185,126
2018	59	17.31	1.03000	280,015	13,704	(6,490)	(71,570)	(24,978)	190,680	190,680
2019	60	18.31	1.03000	288,415	14,115	(6,684)	(73,717)	(25,728)	196,401	196,401
2020	61	19.31	1.03000	297,068	14,539	(6,885)	(75,929)	(26,500)	202,293	198,156
2021	62	20.31	1.03000	305,980	14,975	(7,091)	(78,207)	(27,295)	208,361	196,439
2022	63	21.31	1.03000	315,159	15,424	(7,304)	(80,553)	(28,113)	214,612	194,738
2023	64	22.31	1.03000	324,614	15,887	(7,523)	(82,970)	(28,957)	221,051	193,051
2024	65	22.39	1.03000	27,862	1,364	(646)	(7,121)	(2,485)	18,973	16,229
Total				\$5,015,374	\$262,474	(\$116,949)	(\$1,248,937)	(\$351,513)	\$3,560,448	\$3,493,770

Unempl.	Tax Rate	Pers. Cons.	Pension Contrib. Rate	401(k) Contrib. Rate
3.0%	0.000%	4.56-12.49%	4.000%	0.000%

EXHIBIT 3A. PRESENT VALUE OF LOST PENSION BENEFITS**MR. TIMOTHY M. STACKPOLE**

SPECIAL MASTER WORKLIFE

YEAR	AGE	TIME FRAME	PENSION CONTRIB.	NET PENSION (PROJECTED-VESTED)	TAXES	CONSUMPTION	NET LOSS	PV OF NET LOSS
2001	42	0.31	\$0	\$0	\$0	\$0	\$0	\$0
2002	43	1.31	0	0	0	0	0	0
2003	44	2.31	0	0	0	0	0	0
2004	45	3.31	0	0	0	0	0	0
2005	46	4.31	0	0	0	0	0	0
2006	47	5.31	4,702	0	0	(255)	4,447	4,447
2007	48	6.31	7,760	0	0	(420)	7,340	7,340
2008	49	7.31	8,039	0	0	(436)	7,603	7,603
2009	50	8.31	8,311	0	0	(450)	7,861	7,861
2010	51	9.31	8,577	0	0	(465)	8,112	8,112
2011	52	10.31	8,834	0	0	(590)	8,244	8,244
2012	53	11.31	9,099	0	0	(792)	8,307	8,307
2013	54	12.31	9,372	0	0	(816)	8,556	8,556
2014	55	13.31	9,653	0	0	(1,205)	8,448	8,448
2015	56	14.31	9,943	0	0	(1,241)	8,701	8,701
2016	57	15.31	10,241	0	0	(1,279)	8,962	8,962
2017	58	16.31	10,548	0	0	(1,317)	9,231	9,231
2018	59	17.31	10,865	0	0	(1,357)	9,508	9,508
2019	60	18.31	11,191	0	0	(1,397)	9,793	9,793
2020	61	19.31	11,526	0	0	(1,439)	10,087	9,881
2021	62	20.31	11,872	0	0	(1,482)	10,390	9,795
2022	63	21.31	12,228	0	0	(1,527)	10,701	9,710
2023	64	22.31	12,595	0	0	(1,573)	11,022	9,626
2024	65	22.39	1,081	0	0	(135)	946	809
Total			\$176,435	\$0	\$0	(\$18,176)	\$158,259	\$154,935

EXHIBIT 4A. LOSS ESTIMATED VALUE OF REPLACEMENT SERVICES
MR. TIMOTHY M. STACKPOLE

YEAR	AGE	TIME FRAME	HOUSEHOLD SERVICES	CARE SERVICES	TOTAL SERVICES	PRESENT VALUE
2001	42	0.31	\$3,746	\$2,797	\$6,542	\$6,542
2002	43	1.31	12,582	9,394	21,976	21,976
2003	44	2.31	12,960	9,675	22,635	22,635
2004	45	3.31	13,349	9,966	23,314	23,314
2005	46	4.31	13,749	10,265	24,014	24,014
2006	47	5.31	14,162	10,573	24,734	24,734
2007	48	6.31	14,587	10,890	25,476	25,476
2008	49	7.31	15,024	11,216	26,241	26,241
2009	50	8.31	15,475	11,553	27,028	27,028
2010	51	9.31	17,726	8,034	25,761	25,761
2011	52	10.31	17,747	4,387	22,134	22,134
2012	53	11.31	16,578	1,894	18,471	18,471
2013	54	12.31	16,812	1,955	18,767	18,767
2014	55	13.31	14,591	2,062	16,653	16,653
2015	56	14.31	15,029	2,124	17,153	17,153
2016	57	15.31	15,480	2,187	17,667	17,667
2017	58	16.31	15,944	2,253	18,197	18,197
2018	59	17.31	16,423	2,321	18,743	18,743
2019	60	18.31	16,915	2,390	19,306	19,306
2020	61	19.31	17,423	2,462	19,885	19,358
2021	62	20.31	17,946	2,536	20,481	18,971
2022	63	21.31	18,484	2,612	21,096	18,592
2023	64	22.31	19,038	2,690	21,729	18,221
2024	65	23.31	19,610	2,771	22,380	17,857
2025	66	24.31	20,198	2,854	23,052	17,500
2026	67	25.31	20,804	2,940	23,743	17,150
2027	68	26.31	21,428	3,028	24,456	16,808
2028	69	27.31	22,071	3,119	25,189	16,472
2029	70	28.31	22,733	3,212	25,945	16,143
2030	71	29.31	23,415	3,309	26,723	15,820
2031	72	30.31	24,117	3,408	27,525	15,504
2032	73	31.31	24,841	3,510	28,351	15,194
2033	74	32.07	19,531	2,760	22,291	11,433
Total			\$570,517	\$157,144	\$727,661	\$629,836

Exhibit B-6



John E. Beauzile

28 Penny Lane
Binghamton, NY 13905

Email: jeb2235@columbia.edu

Jerry S. Goldman

Anderson Kill
1760 Market Street, Suite 600
Philadelphia, PA 19103

Re: Update of Analysis of Economic Loss in the Matter of
The Estate of **Sankara S. Velamuri**

January 2, 2020

Dear Mr. Goldman,

You have asked me to update the present value numbers in the analysis of the likely economic loss award from the September 11th Victim Compensation Fund prepared by **The Fund** dated **May 25, 2004**. I have used their assumptions for wages, benefits, taxes, personal consumption, replacement services, and discount rate to estimate those values and bring them to the present. The valuation date chosen is **January 1, 2020**.

In preparing this update, the only document reviewed is **The Fund**'s report. This update assumes the reader is familiar with the methodology used and assumptions made by **The Fund** and, therefore, they will not be restated here.

The update of **The Fund**'s analysis is summarized in four (4) sets of Exhibits.

- *Exhibit 1* provides the summary of Lost Earnings, Retirement Benefits, and Lost of Replacement Services;
- The set of *Exhibits 2s* shows the details behind the loss of earnings numbers;
- The *Exhibit 3* set provides supporting documentation for Retirement Benefits;
- The loss of Replacement Services amounts are in *Exhibits 4s*.

I believe that I have already provided you with a copy of my curriculum vitae. If you need a copy, please let me know.

Sincerely,

John E. Beauzile

Valuation Date	01-Jan-20
Discount Rate	3.4%

Exhibit 1. Summary of Economic Damages
Sankara S. Velamuri

	Present Value
Present Value of Lost Earnings	\$474,739
Present Value of Retirement Benefits	371,890
Present Value of Lost Replacement Services	302,640
Total	<u>\$1,149,269</u>

Base Salary	Unempl.	Tax Rate	Benefits	Pers. Consump.
70,829	3.0%	18.440%	6,884	11.760%

Exhibit 2a. Present Value of Lost Earnings

Sankara S. Velamuri
Special Master Worklife

Year	Age	Time Frame	Age-Specific Growth Factor	Earnings	Benefits	Unempl. Adj.	Taxes	Consumption	Net Earnings	PV of Net Earnings
2001	64	0.31	1.00000	\$21,719	\$2,090	\$0	(\$4,005)	(\$960)	\$18,844	\$18,844
2002	65	1.31	1.03000	72,954	7,090	(1,959)	(13,049)	(3,127)	61,909	61,909
2003	66	2.31	1.03000	75,142	7,303	(2,017)	(13,441)	(3,221)	63,766	63,766
2004	67	3.31	1.03000	77,397	7,522	(2,078)	(13,844)	(3,318)	65,679	65,679
2005	68	4.31	1.03000	79,719	7,748	(2,140)	(14,259)	(3,417)	67,650	67,650
2006	69	5.31	1.03000	82,110	7,980	(2,204)	(14,687)	(3,520)	69,679	69,679
2007	70	6.31	1.03000	84,574	8,220	(2,270)	(15,127)	(3,626)	71,770	71,770
2008	71	7.06	1.03000	65,333	6,350	(1,754)	(11,686)	(2,801)	55,442	55,442
Total				\$558,947	\$54,303	(\$14,422)	(\$100,098)	(\$23,990)	\$474,739	\$474,739

Unempl.	Tax Rate	Pers. Cons.	Pension Contrib. Rate	401(k) Contrib. Rate
3.0%	18.440%	11.760%	0.000%	0.000%

Exhibit 3a. Present Value of Lost Pension Benefits

Sankara S. Velamuri
Special Master Worklife

Year	Age	Time Frame	Pension Contrib.	Projected Pension	Taxes	Consumption	Net Loss	PV of Net Loss
2001	64	0.31	\$0	\$0	\$0	\$0	\$0	\$0
2002	65	1.31	0	0	0	0	0	0
2003	66	2.31	0	0	0	0	0	0
2004	67	3.31	0	0	0	0	0	0
2005	68	4.31	0	0	0	0	0	0
2006	69	5.31	0	0	0	0	0	0
2007	70	6.31	0	0	0	0	0	0
2008	71	7.31	0	11,118	(2,050)	(1,066)	8,001	8,001
2009	72	8.31	0	44,470	(8,200)	(4,265)	32,004	32,004
2010	73	9.31	0	44,470	(8,200)	(4,265)	32,004	32,004
2011	74	10.31	0	44,470	(8,200)	(4,265)	32,004	32,004
2012	75	11.31	0	44,470	(8,200)	(4,265)	32,004	32,004
2013	76	12.31	0	44,650	(8,233)	(4,283)	32,134	32,134
2014	77	13.31	0	44,830	(8,267)	(4,300)	32,263	32,263
2015	78	14.31	0	45,010	(8,300)	(4,317)	32,393	32,393
2016	79	15.31	0	45,190	(8,333)	(4,335)	32,522	32,522
2017	80	16.31	0	45,370	(8,366)	(4,352)	32,652	32,652
2018	81	17.31	0	45,550	(8,399)	(4,369)	32,782	32,782
2019	82	18.31	0	45,730	(8,433)	(4,386)	32,911	32,911
2020	83	18.56	0	11,478	(2,117)	(1,101)	8,261	8,215
Total			\$0	\$516,806	(\$95,299)	(\$49,571)	\$371,936	\$371,890

Exhibit 4a. Loss Estimated Value of Replacement Services
Sankara S. Velamuri

Year	Age	Time Frame	Household Services	Care Services	Counseling For Spouse	Psychiatric Therapy	Total Services	Present Value
2001	64	0.31	\$3,750	\$596	\$598	\$184	\$4,346	\$4,346
2002	65	1.31	12,595	2,002	2,009	618	14,597	14,597
2003	66	2.31	12,973	2,062	2,069	637	15,035	15,035
2004	67	3.31	13,362	2,124	2,131	656	15,486	15,486
2005	68	4.31	13,763	2,188	2,195	675	15,951	15,951
2006	69	5.31	14,176	2,254	2,261	696	16,429	16,429
2007	70	6.31	14,601	2,321	2,328	716	16,922	16,922
2008	71	7.31	15,039	2,391	2,334	718	17,430	17,430
2009	72	8.31	15,490	2,463			17,953	17,953
2010	73	9.31	15,955	2,536			18,491	18,491
2011	74	10.31	16,433	2,613			19,046	19,046
2012	75	11.31	16,926	2,691			19,617	19,617
2013	76	12.31	17,434	2,772			20,206	20,206
2014	77	13.31	17,957	2,855			20,812	20,812
2015	78	14.31	18,496	2,940			21,436	21,436
2016	79	15.31	19,051	3,029			22,080	22,080
2017	80	16.31	19,622	3,120			22,742	22,742
2018	81	16.48	3,504	557			4,061	4,061
Total			\$261,126	\$41,514	\$15,924	\$4,900	\$302,640	\$302,640

Exhibit B-7

John E. Beauzile

28 Penny Lane
Binghamton, NY 13905

Email: jeb2235@columbia.edu

Jerry S. Goldman

Anderson Kill
1760 Market Street, Suite 600
Philadelphia, PA 19103

Re: Update of Analysis of Economic Loss in the Matter of
The Estate of **Mr. Arthur Simon**

January 9, 2020

Dear Mr. Goldman,

You have asked me to update the present value numbers in the analysis of the likely economic loss award from the September 11th Victim Compensation Fund prepared by **Team Economics** dated **June 30, 2003**. I have used their assumptions for wages, benefits, taxes, personal consumption, replacement services, and discount rate to estimate those values and bring them to the present. The valuation date chosen is **January 1, 2020**.

In preparing this update, the only document reviewed is **Team Economics**'s report. This update assumes the reader is familiar with the methodology used and assumptions made by **Team Economics** and, therefore, they will not be restated here.

The update of **Team Economics**'s analysis is summarized in four (4) sets of Exhibits.

- *Exhibit 1* provides the summary of Lost Earnings, Retirement Benefits, and Lost of Replacement Services;
- The set of *Exhibits 2s* shows the details behind the loss of earnings numbers;
- The *Exhibit 3* set provides supporting documentation for Retirement Benefits;
- The loss of Replacement Services amounts are in *Exhibits 4s*.

I believe that I have already provided you with a copy of my curriculum vitae. If you need a copy, please let me know.

Sincerely,

John E. Beauzile

Valuation Date	01-Jan-20
Discount Rate	3.4%

Exhibit 1. Summary of Economic Damages**Mr. Arthur Simon**

	Present Value
Present Value of Lost Earnings	\$2,821,391
Present Value of Retirement Benefits	0
Present Value of Lost Replacement Services	0
Total	<u>\$2,821,391</u>

Base Salary	Unempl.	Tax Rate	Benefits	Pers. Consump.
270,270	3.0%	30.390%	18,843	8.7-12.5%

Exhibit 2a. Present Value of Lost Earnings

Mr. Arthur Simon

Special Master Worklife

Year	Age	Time Frame	Age-Specific Growth Factor	Earnings	Benefits	Unempl. Adj.	Taxes	Consumption	Net Earnings	PV of Net Earnings
2001	57	0.31	1.00000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	58	1.31	1.11000	300,000	21,063	(6,265)	(88,435)	(17,623)	208,740	208,740
2003	59	2.31	1.11000	333,000	22,445	(6,954)	(98,163)	(19,562)	230,767	230,767
2004	60	3.31	1.11000	369,630	23,842	(7,719)	(108,961)	(21,713)	255,079	255,079
2005	61	4.31	1.11000	410,289	24,583	(8,568)	(120,946)	(34,629)	270,729	270,729
2006	62	5.31	1.11000	455,421	25,348	(9,511)	(134,250)	(38,439)	298,570	298,570
2007	63	6.31	1.11000	505,517	26,138	(10,557)	(149,018)	(42,667)	329,414	329,414
2008	64	7.31	1.11000	561,124	26,954	(11,718)	(165,410)	(47,360)	363,590	363,590
2009	65	8.31	1.11000	622,848	27,798	(13,007)	(183,605)	(52,570)	401,464	401,464
2010	66	9.31	1.11000	691,361	28,670	(14,438)	(203,802)	(58,352)	443,440	443,440
2011	67	9.35	1.11000	30,696	1,183	(641)	(9,049)	(2,591)	19,599	19,599
Total				\$4,279,888	\$228,024	(\$89,377)	(\$1,261,638)	(\$335,506)	\$2,821,391	\$2,821,391

Unempl.	Tax Rate	Pers. Cons.	Pension Contrib. Rate	401(k) Contrib. Rate
3.0%	30.390%	8.7-12.5%	0.000%	0.000%

Exhibit 3a. Present Value of Lost Pension Benefits

Mr. Arthur Simon
Special Master Worklife

Exhibit 4a. Loss Estimated Value of Replacement Services
Mr. Arthur Simon

Year	Age	Time Frame	Household Services	Care Services	Total Services	Present Value
2001	57	0.31			\$0	\$0
2002	58	1.31			0	0
2003	59	2.31			0	0
2004	60	3.31			0	0
2005	61	4.31			0	0
2006	62	5.31			0	0
2007	63	6.31			0	0
2008	64	7.31			0	0
2009	65	8.31			0	0
2010	66	9.31			0	0
2011	67	10.31			0	0
2012	68	11.31			0	0
2013	69	12.31			0	0
2014	70	13.31			0	0
2015	71	14.31			0	0
2016	72	15.31			0	0
2017	73	16.31			0	0
2018	74	17.31			0	0
2019	75	18.31			0	0
2020	76	19.31			0	0
2021	77	20.31			0	0
2022	78	21.31			0	0
2023	79	22.31			0	0
2024	80	23.31			0	0
2025	81	24.31			0	0
2026	82	25.31			0	0
2027	83	26.31			0	0
2028	84	27.31			0	0
2029	85	28.31			0	0
2030	86	29.31			0	0
2031	87	30.31			0	0
2032	88	31.31			0	0
2033	89	32.31			0	0
2034	90	33.31			0	0
2035	91	34.31			0	0
2036	92	35.06			0	0
Total			\$0	\$0	\$0	\$0